(N)

Honorable Commissioner for Patents P. O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

REVOCATION OF POWER OF ATTORNEY AND APPOINTMENT OF NEW AGENT

As the undersigned Owner of the patent portfolio listed on Appendix A, attached hereto, I hereby revoke all Powers of Attorney and appoint the following attorney with full power to transact all business in the United States Patent & Trademark Office connected with the listed patents.

I hereby appoint the following attorney(s) and/or agent(s):

All of the registered practitioners identified by Customer Number 90187:

Lewis Kohn & Fitzwilliam, LLP 10935 Vista Sorrento Parkway Suite 370 San Diego, CA 92130

With full power of substitution and revocation, to prosecute these patents and to transact all business in the Patent & Trademark Office connected therewith, and all future correspondence should be addressed to them.

> Respectfully submitted, Maria Dolores Ordas

VP HR/IT, Dimension One Spas

Maria Dolores Ordas

APPENDIX A

Docket No.	Title	Serial No.	Filing Date	Patent No.	Issue Date
503.201US	Spa Capacitive Switch	10/984,571	11-08-2004		
503.201D1	Spa Capacitive Switch	11/617,560	12-28-2006		
503.202US	Curvilinear Spa Frame	10/279,379	10-23-2002	6,839,919	12-23-2004
503.202D1	Curvilinear Spa	11/669,844	01-31-2007		
503.203US1	Wireless Audio System in a Spa	10/306,173	11-27-2002	7,412,206	08-12-2008
503.203C1	Speaker Bracket	10/328,782	12-23-2002	7,100,879	09-05-2006
503.203US2	Spa Based Speaker	10/306,704	11-27-2002	6,868,563	03-22-2005
503.204US	Flexing Support in a Spa	10/871,331	06-18-2004	7,310,835	12-25-2007
503.205US	Tactile Therapy System for Spas	10/279,262	10-23-2002	6,857,139	02-22-2005
503.205C1	Tactile Therapy System for Spas	11/034,427	01-11-2005	7,013,503	03-21-2006
503.206US	Auxiliary Spa Module	10/403,108	03-28-2003	6,904,625	06-14-2005
503.206D1	Auxiliary Spa Module	11/097,717	04-01-2005	7,000,264	02-21-2006
503.207US	Adjustable Lifting Apparatus for a Spa	08/421,437	04-12-1995	5,584,081	12-17-1996
503.207C1	Adjustable Lifting Apparatus for a Spa	08/445,411	05-19-1995	5,634,218	06-30-1997
503.208US	Spa or Pool Switch	10/279,380	10-23-2002	6,775,863	08-17-2004
503.209US	Pumping System and Method with Improving Screen	10/279,175	10-23-2002	6,796,776	09-28-2004
503.210US	Structure Lift	10/403,619	03-28-2003	6,802,087	10-12-2004
503.211US	Retro Filter Bag	10/677,126	09-30-2003	7,163,620	01-16-2007
503.213US	Fast Pump Priming	10/676,111	09-30-2003	7,287,963	10-30-2007
503.214US	Inductive Peripheral	10/987,477	11-12-2004	7,178,178	02-20-2007
503.215US	Spa Body Support	29/169,683	10-23-2002	D482,126	11-11-2003
503.216DDV	Spa Shell	29/189,806	10-23-2003	D495,802	09-07-2004
503.216DES	Spa Shell	29/169,713	10-23-2002	D484,607	12-30-2003
503.217DES	Spa Shaped CD	29/190,770	09-25-2003	D501,010	01-18-2005
503.218DES	Tile-Line Logo	29/218,456	12-01-2004	D544,611	06-12-2007
503.219US	Spa Cover Lift	08/356,451	12-14-1994	5,517,703	05-21-1996
503.220DES	Triangular Curvilinear Spa Shell	29/218,268	11-29-2004	D547,876	07-31-2007
503.221DES	Triangular Curvilinear Spa Shell with steps	29/218,273	11-29-2004	D547,877	07-31-2007
503.222US	Spa Cover Lift Assembly	07/716,858	06-17-1991	5,131,102	07-21-1992
503.223DES	Lifting Frame for a Spa Cover	29/049,365	01-24-1996	D384,479	09-30-1997
503.2 2 4US	Hydrotherapy Mounting Apparatus and Exercise System	10/211,078	08-01-2002	7,597,652	10-06-2009
503.225US	Spa Including Thermoelectric Module for Providing Cooling of Beverages	11/397,955	04-04-2006		
503.226US	Jet Powered Spa	10/987,840	11-12-2004		

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503.232C1	Hot Tub with Adjustable	08/595.488	02-01-1996	5.682.625	11-04-1997
503.231C1	Ozone Mixing System for a Hydrotherapy Spa	08/730,145	10-15-1996	5,665,228	09-09-1997
503.230US	Lighting Fixture	11/676,972	02-20-2007	7,604,364	10-20-2009
503.227US 503.229US	Spa Lighting System Spa Including Thermoelectric Module for Providing Localized Cooling	11/292,341 11/391,729	11-30-2005 03-28-2006		